



Form PWH-WW

Performer or Performing Entity Request for Waiver of Withholding

**Massachusetts
Department of
Revenue**

Name of performer or performing entity	Social Security or Federal Identification number		
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Address	City/Town	State	Zip
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Name of performer withholding agent	Massachusetts Tax Registration number		
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Address	City/Town	State	Zip
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Name of venue	Date(s) of performance		
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A performer or performing entity should use this form to request a waiver of Massachusetts income tax withholding from a performer withholding agent. The completed form should be mailed to **Massachusetts DOR, Bureau of Desk Audit, Filing Enforcement — Entertainment, 200 Arlington Street, Fourth Floor, Chelsea, MA, 02150** or faxed to 617 887-6589. Massachusetts DOR must receive this form at least ten business days before the performance in order to authorize a waiver of withholding. If the request is granted, DOR will send a Notice of Withholding Waiver to the performer withholding agent and a copy to the performer or performing entity. For more information, see *A Guide to Withholding Taxes on Performers and Performing Entities*, available at www.mass.gov/dor or by calling 617-887-MDOR.

Declaration by Resident Performer

I am a resident of Massachusetts and reside at the address shown above. I have filed all required Massachusetts tax returns, past and present, and have paid all required Massachusetts taxes, including any required estimated Massachusetts income tax for the current taxable year. Should I cease to be a Massachusetts resident, I will promptly inform you. I understand that, even if Massachusetts income tax is not withheld from the payment made to me for my performance in Massachusetts at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Massachusetts income tax. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Signature	Date
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Declaration by Performer Who Is an Employee of Performer Withholding Agent

I am treated, for federal income tax withholding purposes, as an employee of the performer withholding agent. Should I cease to be treated, for federal income tax withholding purposes, as an employee of the performer withholding agent, I will promptly inform you. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Signature	Date
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Declaration by Performing Entity Continuously Maintaining an Office in Massachusetts

The performing entity named above has an office in Massachusetts at the address shown above, and the office is continuously maintained, occupied, and used by the performing entity's regular employees who are regularly in attendance to carry on its business in its own name. The performing entity has filed all required Massachusetts tax returns, past and present, and has paid all required Massachusetts taxes. Should the performing entity cease to have an office in Massachusetts, I will promptly inform you. I understand that, even if Massachusetts income tax is not withheld from the payment made for the performing entity's performance in Massachusetts at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Massachusetts income tax. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Name and title	Signature	Date
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Declaration by Performing Entity Registered as an Employer with DOR

The performing entity named above is registered with DOR to withhold Massachusetts income tax as an employer and will withhold and pay over Massachusetts income tax on behalf of members or participants in the performing entity for services performed at the above-named venue on the above-specified date(s) of performance. The performing entity has filed all required Massachusetts tax returns, past and present, and has paid all required Massachusetts taxes. Should the performing entity cease to be registered with DOR to withhold Massachusetts income tax as an employer, I will promptly inform you. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Name and title	Signature	Date
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Declaration by Nonresident Performer With Annual Income From All Sources of \$8,000 or Less

I am not a resident of Massachusetts and reside at the address shown above. I expect during the calendar year to have income from all sources, both inside and outside Massachusetts, of \$8,000 or less. If my total income exceeds \$8,000 during the calendar year, I will promptly inform you. I understand that, even if Massachusetts income tax is not withheld from the payment made to me for my performance in Massachusetts at the above-named venue on the above-specified date(s) of performance, the payment remains subject to Massachusetts income tax. I declare under penalty of perjury that the information contained on this form is, to the best of my knowledge and belief, true, complete, and correct. I understand that the penalty for willfully making a false statement to DOR is a fine of not more than \$1,000, or imprisonment for not more than two and one-half years, or both.

Signature

Date
